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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 4461, 4461-A, 4461-B, and 4461-C

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans; Form 4461-A, Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan; and, Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans, and Form 4461-C, Application for Approval of Standardized or Nonstandardized 403(b) Pre-Approved Plans.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Paul Adams, (737) 800-6149, at Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at paul.d.adams@irs.gov.

SUPPLEMENTARY INFORMATION:

Titles: Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans; Form 4461-A, Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan; Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans; and, Form 4461-C, Application for Approval of Standardized or Nonstandardized 403(b) Pre-Approved Plans.

OMB Number: 1545-0169.

Form Numbers: Forms 4461, 4461-A, 4461-B, and 4461-C.

Abstract: The IRS uses these forms to determine from the information submitted whether the provider or mass submitter of a pre-approved defined contribution plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to apply for approval of their employee benefit plans of standardized or nonstandardized pre-approved plans under section 403(b) and their related trust as exempt from Federal income tax under Code section 501(a).

Current Actions: There are changes to the forms and burden estimates.

Type of Review: Revision of a currently approved **collection**.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 3,380.

Estimated Time Per Respondent: 10 hours, 58 minutes.

Estimated Total Annual Burden Hours: 37,092.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 25, 2021.

Paul Adams,
Senior Tax Analyst.

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